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EXHIBIT 42

RRT Group, Inc. 100 Atlantic Avenue, Lynbrook, NY 11563 (516) 256-0008 Fax (516) 256-0009 Followfineward from respiration services

Wednesday, September 08, 2004

Dear Doctor;

We are writing to ask for your assistance with regards to patients who receive Pulmicort Respules from our pharmacy.

As we have grown we have had an increasingly difficult time in obtaining sufficient quantities of this medications from our suppliers. This issue culminated when we were unable to obtain the product for two weeks due to a back order. Fortunately, we prepare our monthly orders two weeks in advance so none of our patients were without the medication. Coupled with this we have been issued a price increase effective October 1* of this year.

This issue is compounded for us with the impending January 1st 2005 Medicare reimbursement cuts. If the proposed cuts are implemented we will be reimbursed less than the cost of the medication. As you know most pharmacy chains will not provide this medication for Medicare patients at all. We have provided it as a service to our patients.

We have made arrangements with our sister company, Jayson Drugs, to compound Budesonide in a solution form for our patients. As you know Pulmicort Respules are provided as a suspension. In our research we have found that the therapeutic effect of the solution preparation is comparable to the suspension. By preparing a solution we can offer the same strength unit doses (.25mg and .5mg) that are available with Pulmicort.

We ask at this time that you consider allowing us to fill your prescriptions with the solution. In the long term this will allow us to continue to provide Budesonide to your patients regardless of the proposed January Medicare cuts.

Please feel free to contact us if you have questions regarding this issue or our request to change the formulation.

Seth Lane RRT, MBA President Lisa Olivieri RPh
Director of Pharmacy Services
RRT Group, Inc.

James Ehrlein Director of Pharmacy Services Jayson Drugs